

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
Fiscal Year End 2005

Reporting Agency 24-Office of Personnel Management

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 20-Department of the Treasury							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$249,000,000		\$0	\$249,000,000		Confirmed Reporting
	Trading Partner	\$0	\$249,000,000	\$0	\$0	\$249,000,000	Accounting Methodology Difference
	Trading Partner Basis of Accounting: Allowance						
	Trading Partner Remarks: Zero-balnce caused by Treas' A/R of \$249M netted against Allowance for same - informed OPM						
Partner 25-National Credit Union Administration							
RC 26-Benefit Contributions Revenue/Expense	Reporting Agency	\$13,000,000		\$0	\$13,000,000		Confirmed Reporting
	Trading Partner	\$0	\$13,000,000	\$0	\$0	\$13,000,000	Confirmed Reporting
Partner 36-Department of Veterans Affairs							
RC 26-Benefit Contributions Revenue/Expense	Reporting Agency	\$2,292,000,000		\$0	\$2,292,000,000		Confirmed Reporting
	Trading Partner	\$0	\$2,292,000,000	\$2,202,317,924	\$2,202,317,924	\$89,682,076	Accounting Error
	Trading Partner Remarks: Classified as Non-Federal in error.						
Partner 69-Department of Transportation							
RC 26-Benefit Contributions Revenue/Expense	Reporting Agency	\$1,528,000,000		\$0	\$1,528,000,000		Confirmed Reporting
	Trading Partner	\$982,578,000	\$545,422,000	\$545,422,000	\$1,528,000,000	\$0	Accounting Error
Partner 97-Office of the Secretary of Defense- Defense Agencies							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$407,000,000		\$0	\$407,000,000		Confirmed Reporting
	Trading Partner	\$189,100,000	\$217,900,000	\$0	\$189,100,000	\$217,900,000	Confirmed Reporting
	Trading Partner Remarks: DOD is working w/ OPM to reconcile						

*Represents 'accounting error' and 'current year timing' differences only.